

### Closing Package Material Differences/Status of Disposition Certification Report

#### MATERIAL DIFFERENCES REPORT: Year End FY 2004

Agency Code/Name: Treasury

Agency Contact/Ph/Email: \_\_\_\_\_

Indicate amount in appropriate columns for reason of material difference from your agency's perspective. If all or a portion of agency's reporting cannot be substantiated, complete item 5 -Unknown/Unreconciled

TP	RC	P_or_S <sup>1</sup>	Rptg_Agy	Trdg_Partner	Material_Diff	1-Confirm Rptg (X)	2-Acctg Method Diff (X) List Below <sup>2</sup>	3-Acctg/Rptg Error <sup>3</sup>	4-Timing Difference- CY <sup>4</sup>	5- Unknown/Un reconciled	6-Timing Difference- PY <sup>4</sup>
14	19	S	0	249,536,000	249,536,000						
15	01	S	932,000,000	1,526,623,000	594,623,000						
16	17	S	8,741,000,000	0	8,741,000,000						
16R	03	S	752,000,000	1,870,000,000	1,118,000,000						
16	23	S	0	8,740,557,000	8,740,557,000						
18	01	S	1,282,000,000	3,083,000,000	1,801,000,000						
18	17	S	1,800,000,000	0	1,800,000,000						
25	02	S	56,000,000	0	56,000,000						
25	27	S	0	56,434,600	56,434,600						
27	01	S	30,000,000	3,257,049,000	3,227,049,000						
28	03	P	87,609,000,000	0	87,609,000,000						
33R	17	S	21,000,000	0	21,000,000						
36	01	S	13,427,000,000	16,045,000,000	2,618,000,000						
36	17	S	2,618,000,000	0	2,618,000,000						
36	18	S	0	(880,000,000)	880,000,000						
36	24	S	26,000,000	1,594,000,000	1,568,000,000						
51	01	S	48,159,000,000	49,128,451,575	969,451,575						
51	03	S	2,122,000,000	0	2,122,000,000						
69	01	P	20,492,000,000	10,330,665,000	10,161,335,000						
73	01	S	0	8,603,974,000	8,603,974,000						
73	17	S	8,602,000,000	0	8,602,000,000						
75	03	P	16,642,000,000	0	16,642,000,000						
78R	01	S	2,086,000,000	2,068,563,000	17,437,000						
83	03	S	0	652,600,000	652,600,000						
83	05	S	653,000,000	0	653,000,000						
89	01	S	21,569,000,000	20,532,000,000	1,037,000,000						
89	03	S	1,389,000,000	19,000,000	1,370,000,000						
89	05	S	105,000,000	1,006,000,000	901,000,000						
91	05	S	7,209,000,000	7,648,000,000	439,000,000						
91	17	S	96,649,000,000	98,149,000,000	1,500,000,000						
97	17	S	2,049,000,000	583,700,000	1,465,300,000		xcv				

<sup>1</sup>P=Primary, S=Secondary

<sup>3</sup>Identify the amounts of accounting error attributable to reporting agency

<sup>4</sup>CY=Current Year; PY=Prior Year.

TP	RC	<sup>2</sup> Basis of Accounting Methodology Used by the Agency (Based Material Difference #2, Above)

#### Certification

I have reviewed the Material Differences Report generated by FMS' IRAS from intragovernmental data submitted by our agency and associated trading partner(s). The data provided by this agency is consistent with its supporting records and is derivative of unaudited financial statement data submitted to OMB, as indicated from the disposition of material differences by: 'X' in the 1-confirm reporting column, or reported in columns 3-timing differences, or 4-accounting method difference. Or, in the event of accounting/reporting error(s), the agency is expected to correct reporting in a subsequent period, and account for/report timing difference activity.

\_\_\_\_\_  
Chief Financial Officer or Designee

\_\_\_\_\_  
Date

SPECIAL NOTE: This certification represents Section II (Explanation of Closing Package Differences) of the FYE 2004 CFO Representations for Federal Intragovernmental Activity and Balances.